

INDIANA BOARD OF ACCOUNTANCY
MINUTES
October 18, 2013

I. CALL TO ORDER AND ESTABLISHMENT OF A QUORUM

Mr. Greg Coy, Chair of the Indiana Board of Accountancy, called the meeting to order at 10:04 a.m. in Conference Room W064 of the Indiana Government Center South, 402 West Washington Street, Indianapolis, Indiana 46204 and declared a quorum in accordance with IC § 25-2.1-2-8.

Board Members Present:

Mr. Gregory Coy, CPA, Chair
Mr. James O'Brien, CPA, Esq., Vice-Chair
Mr. John Kane, CPA
Mr. Randolph Holt, Esq.
Mr. Randall Effner, CPA
Ms. Angela Zirkelbach, CPA

State Officials Present:

Ms. Crystal Heard, Board Director
Ms. Jacque Retter, Assistant Board Director
Mr. James Schmidt, DAG, Office of the Attorney General

II. ADOPTION OF THE AGENDA

A motion was made and seconded to adopt the amended agenda.

Holt/Kane
Motion carried 6/0/0

III. ADOPTION OF THE MINUTES FROM THE AUGUST 16, 2013 MEETING OF THE BOARD

A motion was made and seconded to adopt the amended minutes from the August 16, 2013 Board meeting.

Holt/Kane
Motion carried 6/0/0

IV. ADMINISTRATIVE HEARINGS

Brandy Bradley is the designated court reporter for all administrative hearings.

A. In the Matter of the License of Timothy Buczynski

Cause No.: IBA 13-24
License No.: CP19600151

Respondent, Timothy Buczynski, is present and is not represented by counsel.

Mr. Buczynski was selected for the 2005-2008 audit in which he was deficient; 2009-2012 audit. The April 20, 2012 meeting it was the decision of the board to audit 100% of those deficient in the previous audit will be audited. Based upon statute Mr. Buczynski believes he should not have been selected for the random audit.

Revision the ALJ order to reflect the legal determination raised by petitioner. According to 872 IAC 1-3-18 gives the board the authority to review CE requirements based upon the renewal.

Holt/Kane
Motion carried 5/0/1 O'Brien recused

B. In the Matter of the License of Joel Seale

Cause No.: IBA 13-64

License No.: CP18900299

Mr. Seale presented to the Board that he received the Notice of Intent to review the ALJ Order. He wants to hear why the order was rejected. His concern is the appropriateness of the civil penalty. He was the expert witness on a white collar crime. He experienced financial hardship which is why he cannot pay the civil penalty.

A motion was made and seconded to affirm the administrative law judges order.

Holt/Effner

Motion carried 5/1/0

O'Brien abstained

V. APPLICATION REVIEW

A. Applications for initial licensure containing a positive response:

A motion was made and seconded to approve the following applications for certification as a Certified Public Accountant.

- i. Koven, Kevin Robert

Holt/Kane

Motion carried 6/0/0

B. Applications for Certification as a Certified Public Accountant via Transfer of Grades:

A motion was made and seconded to approve the following applications for certification via transfer of grades.

- i. Cribelar, Ashley – Illinois
- ii. Deter, Nicole Catherine – Illinois
- iii. Salazar, Nicholas – Illinois
- iv. Wallace, James Raymond – Virginia

Holt/O'Brien

Motion carried 6/0/0

A motion was made and seconded to table the application of Aaron Reddington. Staff members are to contact qualifier regarding work experience and determine the verifiers direct knowledge of the applicant's work.

- v. Reddington, Aaron Michael – Illinois- tabled contact qualifier on work experience for applicant.

Zirkelbach/Holt

Motion carried 6/0/0

C. Application for reinstatement of expired Certificate:

A motion was made and seconded to approve the following applications for active reinstatement of an expired license.

- a. Sierks, Laurie Ann (CP19800478) – *Expired 6/30/2006*
- b. Haas, Roy B. (CP10000563) – *Expired 6/30/2012*
- c. Shaw, Frank (CP10900060) – *Expired 6/30/2012*
- d. Brown, Christopher Lee (CP10300313) – *Expired 6/30/2013*

- e. Dahl, Russell Norman (CP19500381) – *Expired 6/30/2000*

Holt/O'Brien

Motion carried 6/0/0

A motion was made and seconded to approve the following applications for inactive reinstatement of an expired license.

- f. Dice, Mark E. (CP18578219) – *Expired 6/30/1990*
- g. Steckel, William (CP19400205) – *Expired 6/30/1997*
- h. Hampel, James Michael (CP18573609) – *Inactive/Expired 6/30/2012*
- i. McCullough, Chad Allen (CP19900405) – *Expired 6/30/2012*
- j. Lusby, Jennifer L. (CP10100413) – *Expired 6/30/2012*
- k. Howell Kissling, Karyn Ann (CP10200397) – *Expired 6/30/2006*
- l. Goad, Craig Daily (CP18574304) – *Expired 6/30/1994*
- m. Liptack, Diane Lynn (CP18551481) – *Expired 6/30/1997*
- n. Neal, Caroline Marie (CP10100188) – *Inactive/Expired 6/30/2012*

Holt/Kane

Motion carried 6/0/0

A motion was made and seconded to approve the reinstatement of the license of **Jacqueline Hoffman** and issue a Notice of Noncompliance requiring completion of twenty (20) hours of continuing education with no hours in self study to be completed within six months of the date of the order.

O'Brien/Holt

Motion carried 6/0/0

A motion was made and seconded to approve the reinstatement of the license of **Richard Michael Hurst** and issue a Notice of Noncompliance requiring completion of twenty-nine and one half (29.5) hours of continuing education within six months of the date of the order.

Holt/O'Brien

Motion carried 6/0/0

VI. 2012 AUDIT- ADMINISTRATIVE LAW JUDGE RECOMMENDATIONS

Mary Alberteen Shields

Cause No.: IBA 13-48

A motion was made and seconded to affirm the Administrative Law Judge order.

Holt/Zirkelbach

Motion carried 6/0/0

Stephen Frick

Cause No: 13-30

A motion was made and seconded to issue a Notice of Intent to review the Administrative Law Judge's Order. Petitioner will have until November 8, 2013 to request for oral argument or submit a brief.

Holt/O'Brien

Motion carried 6/0/0

VII. 2012 AUDIT – RECOMMENDATIONS AND DISCUSSIONS

Lynn Showalter Fravel

License Number: CP19300280

A motion was made and seconded to suspend the license of Lynn Showalter Fravel for failure to pay the civil penalty within twenty-one (21) days of the final order.

Holt/O'Brien

Motion carried 6/0/0

Timothy Wayne Fisher

License Number: CP19300441

A motion was made and seconded to suspend the license of Timothy Wayne Fisher for failure to pay the civil penalty within twenty-one (21) days of the final order.

Holt/O'Brien

Motion carried 6/0/0

A motion was made and seconded to remove the following from conditional status and place at an active license status:

Mark K. Moody

License Number: CP19500013

Adam M. Arnett

License Number: CP19700420

Holt/Kane

Motion carried 6/0/0

VIII. OLD/NEW BUSINESS

A. LSA Document # 13-279, Readoption of Rules

Rules to be readopted without changes are as follows:

872 IAC 1-1 Requirements for Certification, Licensure, and Registration

872 IAC 1-2-2.1 Records furnished to clients

872 IAC 1-3 Permits to Practice; Continuing Education

This discussion will resume at the November meeting allowing discussion between the Board Director and Legal Counsel regarding the impact these rules might have on small business.

IX. DISCUSSION

A. Matthew Selig – issuance fee waiver request

A motion was made and seconded to deny the request for waiver of the issuance fee.

Holt/O'Brien

Motion carried 6-0-0

B. Geraldine Woodsmall – Notice of Noncompliance hour completion

A motion was made to remove the license from conditional status and approve active status.

Holt/O'Brien

Motion carried 6-0-0

C. NASBA release of information- Board discussed to comply with Indiana law and inform NASBA of the Indiana Law

- D.** UAA draft comments are due by January 31, 2014. If the definition of attest is changed it will allow for full form mobility across the country. Sherrill Rude from the ICPA will send letter to board so they can collaborate on sending documents in to comments to NASBA.

X. STANDING REPORTS

A. Board Liaison to the Attorney General's Office – John Kane

Mr. Kane discussed the problems in obtaining approval to attend NASBA's Annual Meeting. After the Board had decided to have him represent the Board the state would not authorize the travel to Hawaii. It was explained that Hawaii and Las Vegas are two locations that the state typically will not approve. Greg and Crystal plan to contact NASBA to see if any airline reimbursement can be made.

Mr. Kane also informed the Board that he attended a settlement hearing and hopes to see the settlement presented at the November meeting.

B. Indiana Professional Licensing Agency – Crystal Heard

Mrs. Heard informed the Board that a new compliance officer would begin on November 1, 2013.

Mrs. Beth Line, whose role was Project Administrator resigned following the August meeting.

Ms. Sue Swayze was introduced as the Professional Licensing Agencies new Communications Director. She will be working on the Board newsletters and running all Board communications.

Mr. Randy Effner was introduced as a new member of the Indiana Board of Accountancy. He has been in Indiana for 20 years and currently works for Larry Nunn & Associates.

Ms. Angie Zirkelbach was introduced as another new member of the Indiana Board of Accountancy. She has been a CPA since January of 2000 and currently works for Blue & Co.

C. Advisory Counsel – Jim Schmidt

No new information

D. Office of the Attorney General - Joseph Basile

Mr. Basile reported to the Board the current average of complaints is less than 4 months. There have been 12 litigation actions filed. There are four hearings set for November.

XI. ADJOURNMENT

There being no further business and having completed its duties, a motion was made and seconded to adjourn the meeting of the Indiana Board of Accountancy.

The meeting adjourned at 11:46 a.m.

Next Scheduled Meeting:
November 15, 2013
Indiana Government Center South
402 W. Washington St., Room W064
Indianapolis, IN 46204